

## THE SUGAR FACTORS APPEAL

### TAX CASES TO WASHINGTON

ANOTHER MATTER THAT MAY BE TAKEN FROM HERE TO THE UNITED STATES SUPREME COURT—REHEARING IS DENIED IN THE CASES OF THE RECENT BIG TAX APPEAL COURT DECISION.

The Supreme Court has overruled motions for rehearings in the big tax cases recently decided in favor of the tax assessors, and the cases may be carried to the United States Supreme Court, as they involve large sums. There were two motions, one by Castle & Cooke, filed by Castle & Withington, and the other filed by Kinney, McClanahan & Cooper in behalf of H. Hackfeld & Co., Castle & Cooke, C. Brewer & Co., W. G. Irwin & Co., and F. A. Schaefer & Co. Another case in which steps were today taken to appeal to Washington is that of W. W. Bierce Company vs. C. J. Hutchins, trustees, in which defendants moved for formal entering of judgment against them in order that they might perfect their appeal.

In the tax cases the motions for rehearings set forth very numerous grounds on which it is claimed the court erred. The motion in behalf of all the sugar factors sets forth that the decisions were in conflict with controlling decisions in the tax cases of Brewer & Co. and that of Knudsen vs. Stolz; and that the last case decision has been given the force of a statute by the present legislature, a fact not called to the court's attention, through inadvertence.

The Castle & Cooke separate motion sets forth many pages of the Supreme Court decision which are claimed to show error and concludes as follows:

### SHIPPING INTELLIGENCE

#### ARRIVING.

Wednesday, May 3.  
S. S. Ventura, Hayward, from San Francisco at 2:30 p. m.  
S. S. Manuka, Phillips, from Sydney, Brisbane and Suva at 2 p. m.

#### PASSENGERS.

Per S. S. Ventura, May 3, from San Francisco for Honolulu—George Andrews, Mrs. W. W. Bailey, T. H. Ren-ton, Mrs. G. L. Bigelow, Mr. and Mrs. F. Butler, Mr. and Mrs. Z. T. Cole, Miss K. Bigelow, G. H. Brown, C. L. Rossen, W. Daull, Mr. and Mrs. C. M. Eddy, Mr. and Mrs. C. Edler, Mr. and Mrs. A. Fent, F. L. Hatch, Mr. and Mrs. G. Hernandez, Mrs. A. Calhoun, and infant, Master Calhoun, S. M. Veda, Miss Marietta Harris, J. Hillis, T. W. Hobron, Frank Hone, Mrs. A. Z. Kander, W. Marion, W. H. Charlock Jr., Percy Hazzard, W. Kato, Rev. H. Ostrom, Mrs. H. Ostrom and child, Miss Ostrom H. Ostrom Jr., Miss A. J. Phillips, Mrs. J. G. Scott, Mrs. F. A. Smith and child, J. Newberry, Mr. and Mrs. P. Sosso, E. R. Stock, Frank Wyman, Mr. and Mrs. J. H. Stockton, Miss R. Lindsay.

Star Want Ads pay, 25 cents.

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When the safe is rifled and documents which cannot be replaced, abstracted therefrom.

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"Finally we call attention to the fact that the Court has overruled the line of decisions which we have given here without referring to them, and whilst appearing to rule on and affirm the Brewer case, has in effect overruled that case. We submit as a ground of rehearing that if that case is to be overruled it is due to the taxpayers and to the authorities that this point should be made clear and some definite line laid down."

Epitomizing the grounds relied upon the motion sets forth eight rules of statutory construction which it is claimed the court overlooked, four facts claimed to have been overlooked, and four cases in which it is claimed that contracts were overlooked.

The question involved is the taxation of contracts existing between factors and plantations, the court having held that such contracts are assessable for taxation. Each of the firms in question was taxed for its contracts or agreements with plantations, according to the income from such contracts, the whole assessable value being held to be over three hundred thousand dollars. In the motions for rehearing it is set forth that there are no contracts in many of the cases in which assessments were made and sustained and a statement is filed showing alleged failures to properly adjust the assessments according to value of the contracts.

**STOCKS THIS AFTERNOON.**  
The following transactions were reported at the afternoon session of the stock exchange today between boards: 136 Hawaiian Sugar at \$33.25; 10 Oahu Sugar Co. at \$130.

**MANUKA SIGHTED TODAY.**  
The S. S. Manuka was sighted to the southward at 11:45 a. m. today. She is from the Colonies.

**ANOTHER HOWL.**  
This time it is the baby, he has had to take Castor Oil when he wanted Kastol at Hobron's.

**ODDS AND ENDS.**  
Good Typewriter Paper at less than cost. Regular 1.50 and 1.25 values going at 90 cts. box. Call early before its all sold. Wall, Nichols Co.

Lutted's Hawaiian Pot in Found Cans for sale by all druggists and grocers.

**KAIMUKI ZOO AT NIGHT.**  
The Kaimuki Zoo Orchestra will play at the Kaimuki Zoo Wednesday and Friday evenings from 7:30 until 11 p. m. Take an evening ride and see the Arc Lights and the electrical effects in the Fish and Turtle Pond.

Automobiles can be hired day or night at Club Stables, Fort Street.

**SOMETHING NEW.**  
Have you seen the new shirtwaist Extender. It is a device for holding shirt waist, skirt and belt together and does what is claimed for it. The waist is kept down and the skirt up. The price is ten cents, in black and nickel, at Sachs'.

### HUNTER'S SUPPLIES

SHOTGUNS,  
RIFLES,  
REVOLVERS

#### Ammunitions

A FULL LINE AT

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## Russian Fleet Leaves Vladivostok

(Associated Press Cable to The Star).

PARIS, May 3.—It is reported that the Russian cruisers have left Vladivostok to try and effect a juncture with the fleet of Rojestvensky.

### RIOTING IN CHICAGO

CHICAGO, May 3.—The strike is spreading and rioting continues. Several people have been wounded during the course of trouble today.

### FIVE KILLED IN LODZ

LODZ, May 3.—Rioting was resumed during last night. The military fired on the crowds killing four people and wounding others. A police sergeant was killed while attempting to make an arrest of one of the rioters.

### TOWN IMPERILED

HOLBROOK, May 3.—The St. John's Dam has broken and the valley is flooded. The town of Holbrook is imperiled by the rushing waters.

ABSCONDER HELD IN ST. LOUIS.

ST. LOUIS, May 3.—E. J. Smith, the absconding tax collector of San Francisco is being held here awaiting the arrival of an officer from San Francisco.

SUGAR HIGHER.

SAN FRANCISCO, May 2.—The New York price of 96 degree centrifugals this day is 4.61 cents a pound or \$92.20 a ton. The last previous quotation was May 1, 4.58 cents a pound. The price a year ago was 3.6875 cents a pound. The price two years ago was 3.695 cents a pound.

SAN FRANCISCO, May 2.—The London price of 88 analysis beets this day is 13 shillings, 1-2 pence. The last previous quotation was April 29, 12 shillings 10-12 pence.

## Big List Of Unpaid Bills

GOVERNOR CARTER ASKS THE LEGISLATURE TO APPROPRIATE MONEY TO COVER ITEMS NOT PAID FOR OUT OF PAST APPROPRIATIONS—SAYS HE WILL TRY TO SEE THAT NO DEFICIENCY HAPPENS AGAIN—SAYS PUBLIC SENTIMENT IS AGAINST IT.

A message from Governor Carter was received by the House of Representatives at the opening of this morning's session. The message, which referred to outstanding bills against the Territory, ran as follows:

"Enclosed herewith is a statement of claims and unpaid bills for the previous fiscal period, that is, items which were incurred prior to June 30, 1904, amounting to \$10,667.43. Every item has been carefully examined, and I recommend their payment.

"May I call to your attention the great change that has been brought about by those in charge of the various departments of the government in the matter of settlement of accounts. At the special session of the legislature of 1904, a similar act, carrying appropriation to the amount of \$39,665.95 was passed. Thus for the two years ending with June 30, 1905, the total unpaid bills and claims amount to \$31,332.35; while the appropriations passed by the Legislature of 1903 to settle unpaid bills and claims for the

two years previous amounted to \$307,797.56.

There are two important factors which have contributed to this result: "First, public opinion is now strongly opposed to any expenditures by departments, no matter how necessary, without first securing an appropriation from the legislature.

"Second, the public at large and all the department heads have been given to understand that at the close of a fiscal period, claims not presented will have to be met by those responsible for the negligence.

"Ignorance of the law by which a fiscal period is closed does not excuse a merchant from collecting his account within that period; and on the other hand, a government employee intrusted with the authority to make purchases, through whose carelessness a voucher is misplaced or lost, ought to be made to pay for his neglect.

"Most of the items herewith presented

(Continued on page five)

LOGAN PASSED MIDWAY

The transport Logan passed Midway May 1 en route to Honolulu. She will arrive here about Friday or Saturday.

VENTURA SIGHTED TODAY.

The S. S. Ventura was sighted off Waimanalo at 11:30 a. m. today from San Francisco.

## MORE LAND IN PALOLO

COMMISSIONER PRATT PREPARING TO ANNOUNCE THE OPENING OF ANOTHER PARCEL OF LOTS—SIX OF THE ORIGINAL APPLICANTS FOR THE LAST LOTS ARE TURNED DOWN FOR DELINQUENCY IN TAXES.

Six of the original applicants for Palolo No. 12 was secured by Sidney C. V. Iolo land lots have been turned down, Turner. Number 17 went to Edwin owing to their having been found dis- K. Stone instead of Palekaluhi. qualified, as it has been decided, by Commissioner Pratt is preparing to reason of being delinquent in taxes, announce the opening of another lot. Their lots have all been taken up by of Palolo tracts nearer to Honolulu other applicants, as follows: Antone than the last ones. They are in Pa-Joseph Nunes got lot No. 1 first taken Iolo makai, within half a mile of the by Webb; Noar's lot, No. 18 was Kaimuki line of the Rapid Transit cars, taken by Alexander L. Defries. Lot 2 and it is expected that there will be a taken by Edward Kong at first, was sharp competition for them. The secured by Mrs. Rosalie Kone. Lot lots will be advertised at once, appli-19 went to T. A. Honan, Jr., W. V. cations to be received on Monday, June Carlyle losing it. H. D. Stillman's.

## CARTER ISSUES A PROCLAMATION

AMENDS ELECTION PROCLAMATION TO MEET AMENDMENT OF COUNTY ACT

Governor Carter has signed a proclamation amending the section proclamation recently issued calling a county election. The amendment is to make the proclamation accord with the amendments of the county act, by which the offices of assessor and tax collector and deputies thereof, were taken out of the bill, the business of those offices being left with the Territory. The new proclamation announces that these officers are not to be elected and all references to them are to be considered as stricken from the election proclamation.

As originally passed the county bill provided for county assessors and tax collectors, the offices to be filled by election. One of the grounds of Governor Carter's veto was this provision, the governor claiming that it was unwise to take this business away from the Territory. The legislature, while overriding the general veto, agreed with this view, and immediately passed an act amending the county act so that it would leave the tax business in the hands of the Territory.

## STRONG MAKES DEBUT ON STAGE

APPEARS WITH MAY YOHE IN A "DRAMATIC SKETCH" ENTITLED "THE ACTRESS AND DETECTIVE"

NEW YORK, April 24.—Captain Putnam Brattle Strong, son of the late Mayor William L. Strong, made his debut on the stage this afternoon at a little vaudeville house in Brooklyn. Strong appeared with his wife, May Yohe, formerly Lady Francis Hope, in what was billed as "a dramatic sketch," "The Actress and Detective."

LEST YOU FORGET.

There are still a few choice \$1.50 books for home reading selling at 50c. at Arleigh's book store.

Fine Job Printing, Star Office.

### A MATTER OF HEALTH

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## VENTURA ARRIVED THIS AFTERNOON

VESSEL BROUGHT FAIR SIZED CROWD PASSENGERS AND NINE DAYS LATER MAIL FROM COAST.

The S. S. Ventura arrived this afternoon at 2:30 o'clock from San Francisco after a pleasant trip. She left San Francisco the night of April 27, having been detained by the late arrival of the British mails.

Nothing of special interest occurred during the voyage. Her time was 5 days, 12 hours and 27 minutes. The vessel brought a fair sized crowd of passengers for this port, there being 48 cabin passengers for Honolulu. She had 825 tons of freight for this port and 820 tons of through freight.

Rev. H. Ostrom and party arrived. A number of the church people interested in the arrival of the revivalist were at the wharf to greet him and sang as the party came ashore. There will be a service of welcome at Central Union church this evening. There workers will meet at the church at 7 o'clock.

The Elleford Company arrived for an engagement at this place.

F. L. Hatch returned from a trip to the mainland.

W. H. Charlock Jr., returned from a vacation to his old home in California.

The Ventura will sail at 4 a. m. tomorrow for the Colonies.

### GIVE CHAMBERLAIN'S PAIN BALM A TRIAL.

No other liniment affords such prompt relief from rheumatic pains. No other is so valuable for deep seated pains like lame back and pains in the chest. Give this liniment a trial and become acquainted with its remarkable qualities and you will never wish to be without it. For sale by all dealers, Benson, Smith & Co., agents for Hawaii.

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